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 - 1) Have property tax revenues from high density commercial areas in Boston offset their costs to the City, so that these areas have "paid their way"?
 - 2) Has high-rise, high density development required more or less public expenditure for municipal services than low-rise, low density development?
 - 3) Has high or low density development been more beneficial to the City's financial situation?

A recent major study by the Boston Municipal Research Bureau and Abt Associates of seven commercial areas and six residential areas of Boston, using 1972 costs and real property tax revenues, tried to answer these questions.

The findings show that property tax revenue from each commercial area greatly exceeded the public costs for services in each area. In the aggregate, the commercial areas generated twice as much revenue as costs incurred. While the commercial area with the greatest density did not produce the most property tax revenue, the findings in general did show a positive relationship between density and property tax revenues. Moreover, the findings show that the cost of providing municipal services to commercial areas generally declined as density increased. Thus, while they cannot be used to specify particular costs or revenues from any individual development project, the study results provide clear evidence that existing high density commercial development has been more beneficial to the City's financial situation than lower density commercial development.

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PART III: Food, Farms and Technology

The Industrialization of Food, by Jim Hightower

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